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Dispute with the tax authorities in a bankruptcy case

The client was the Arbitration Manager of the enterprise – a development company. The cost of accounts payable in the register of creditors' claims amounted to 3.6 billion rubles. In the course of the inventory of the assets of the enterprise, the property was mainly identified as real estate with a total value of 1.9 billion rubles. When carrying out the activities required in the framework of the bankruptcy procedure, including those aimed at ensuring the safety and integrity of the debtor's property, a large amount of money was spent, including the arbitration managers', and there was also a considerable indebtedness accumulated in payments for the services of the involved specialists. The total expenses amounted to more than 50 million rubles. With the participation of experts of the Law Firm "Legal Studio", it was possible to substantiate in court the need to increase the limits on payment for the involved specialists to 48 million. The complexity of this process lied in the fact that, by virtue of the direct stipulation of the law, the payment limits to the involved specialists for the debtor with the total assets of 3.6 billion were only 3.2 million rubles. This amount is clearly being not enough to cover current expenses of the enterprise. Judicial practice prevailing on this issue is unequivocally opposed to increasing the cost of current payments at the expense of the insolvency estate. The main appellant of the bankruptcy trustee in the framework of this dispute was the Federal Tax Service of Russia, which was also an argument for the court in favor of a negative judgement. Thus, thanks to the actions of the experts of the Legal Studio team, the limits on payment for the services of the involved specialists were increased more than 15 times, which made it possible to settle accounts with the involved specialists and cover the expenses of the arbitration manager himself, avoiding losses.

Practice areas

[TAX](#)

Locations

[RUSSIA](#)

